

WEBSTER J. GUILLORY
 ORANGE COUNTY ASSESSOR
 630 N. BROADWAY #142
 P.O. BOX 628
 SANTA ANA, CALIFORNIA 92702-0628
 TELEPHONE (714) 834-2779



CLAIM FOR WELFARE EXEMPTION (FIRST FILING)

(For new locations and/or in-lieu of preprinted claim form BOE-267-A)

EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4(b) AND 5 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 214, 254.5 AND 259.5 OF THE REVENUE AND TAXATION CODE

(See also sections 213.7, 214.01-214.1, 215.2, 221-222.5, 225.5, 231, 236, 254-254.6, 259.5, 261, and 270-272 of the Revenue and Taxation Code)

To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15, or within 30 days of the date of Notice of Supplemental Assessment, whichever comes first.

(Carefully read and follow the accompanying instructions before preparing claim.)

- Please check one: ☐ Organization is filing for exemption for the first time in county.
☐ Organization is already receiving exemption for another property in county, organization is seeking exemption on added location.

_____ states:
 (name of person making claim)

1. That as _____
 (title, such as president, etc.)

2. of the _____,
 (corporate name from articles if incorporated)

3. the corporate identification number of which, if any, is _____
 (if none, enter "none")

4. the organization has an Organizational Clearance Certificate issued by the State Board of Equalization. ☐ Yes ☐ No

If **yes**, provide Certificate No. _____ and attach copy if filing for the first time in the county. If **no**, please check applicable box below:

- ☐ An application for the BOE Organizational Clearance Certificate has been filed, but a certificate has not yet been issued, or
☐ An application for the BOE Organizational Clearance Certificate has not yet been filed. (Contact the Board at 916-445-3524 to request an application form, BOE-277.)

5. the mailing address of which is _____
 (give complete address including zip code)

6. that I make this claim for welfare exemption on behalf of this organization for the 20____-20____ fiscal year (carefully follow instructions for the year to be entered here);

7. that the **property is used for the actual operation of the exempt activity**;

8. that the property is not used or operated by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person, through the distribution of profits, payment of excessive charges or compensations, or the more advantageous pursuit of his business or profession;

9. that the property is not used by the owners or members for fraternal or lodge purposes, or for social club purposes except where such use is clearly incidental to a primary religious, hospital, scientific, or charitable purpose.

10. Prior filings

Has the organization filed for the welfare exemption in this county in prior years? ☐ Yes ☐ No If **yes**, state:

(a) Latest year filed _____ (b) Exact name of organization filed under _____

NOTE: If the owner and operator of the property are not the same, each must execute a separate claim. _____

FOR ASSESSOR'S USE ONLY	
Received by _____ (Assessor's designee)	
of _____ (county or city)	on _____ (date)

Whom should we contact during normal business hours for additional information?

NAME _____

DAYTIME PHONE NUMBER
 () _____

EMAIL ADDRESS _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE



THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.

11. Address of this property _____
(give complete address including zip code)

12. Is this a new location this year? ☐ Yes ☐ No When was this property first put to an exempt use?

Date _____, 20____
(month/day) (year)

13. If claiming exemption for real property, what date was the property acquired? _____

14. Description of Property and Property Use: Assessor's parcel number or legal description _____

(a) If seeking exemption on Land, provide the following:

(a)(1) Area in acres or square feet _____

(a)(2) Primary and incidental use of the property described _____

(b) If seeking exemption on Buildings or Improvements, please provide the following:

(b)(1) Building number or name, number of floors, number of rooms, type of construction _____

(b)(2) State the primary and incidental use of the property described _____

(c) If seeking exemption on personal property, provide the following:

(c)(1) Personal Property description (type) _____

(c)(2) State the primary and incidental use of the property described _____

15. Owner and operator *(carefully check applicable boxes)*

Claimant is: ☐ owner and operator ☐ owner only ☐ operator only and claims exemption on all ☐ land ☐ buildings and improvements and/or ☐ personal property listed above. If persons or organizations other than the claimant use this property, please provide on an attached list including the name of user, frequency of use, and square footage used.

16. Leased or rented (since January 1 of prior year)

(a) Is any portion of the property indicated in 14 above rented, leased, or being used or operated part time or full time **by some other person or organization**? ☐ Yes ☐ No If **yes**, describe that portion and its use and attach a copy of agreement; list amount received by claimant: _____

(b) Is any equipment or other property at this location being leased, rented, or consigned from someone else? ☐ Yes ☐ No If **yes**, list equipment and other property at this location that is being leased, rented, or consigned to the claimant. Please list the name and address of lessor or consignor and the quantity and description of the property and attach to the claim. Property so listed is not subject to the exemption and will be assessed by the Assessor if owned by a taxable entity.

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17. Living quarters (since January 1 of prior year)

Is any portion of this property used for living quarters (other than low income housing or housing for the elderly or handicapped) for any person? ☐ Yes ☐ No If **yes**, describe that portion.

Submit documentation that the housing is incidental to and reasonably necessary for the exempt purposes of the organization. (If living quarters associated with a rehabilitation program, submit BOE-267-R.) See instructions.

18. Sale of personal property (since January 1 of prior year)

(a) Is any portion of the property indicated in 14 above used to operate a **store, thrift shop**, or other facility making sales to members or to the general public? ☐ Yes ☐ No If **yes**, list hours per week the business is operated and describe nature of articles sold:

(b) Is this property used as a thrift shop as part of a planned formal rehabilitation program? ☐ Yes ☐ No If **yes**, submit BOE-267-R.

19. Low-Income Housing

Is this property used as low income housing? ☐ Yes ☐ No If **yes**, BOE-267-L must be submitted. If this property is owned by a limited partnership, BOE-267-L1 must also be submitted. Additionally, if this property is owned by a limited partnership, please submit a copy of the certified Secretary of State form LP-1.

20. Elderly or Handicapped Housing

Is this property used as a facility for the elderly or handicapped? ☐ Yes ☐ No If **yes**, BOE-267-H must be submitted unless care or services are provided or the property is financed by the federal government under sections 202, 231, 236, or 811 of the Federal Public Laws.

21. Expansion

Do you contemplate any capital investment in the property within the next year? ☐ Yes ☐ No If **yes**, explain:

22. Financial statements relating exclusively to this property

Attach to this claim a copy of your **operating statement (income, expenses) and balance sheet (assets, liabilities) for the calendar or fiscal year immediately preceding the claim year.**

23. Is the **property** for which this exemption is sought used for activities that produce income that is "unrelated business taxable income," as defined in section 512 of the Internal Revenue Code and that is subject to the tax imposed by section 511 of the Internal Revenue Code? ☐ Yes ☐ No

If **yes**, you must attach to this claim each of the following:

- (1) The organization's information and tax returns filed with the Internal Revenue Service for its immediately preceding fiscal year.
- (2) A statement setting forth the amount of time devoted to the organization's income-producing and to its nonincome-producing activities and, where applicable, a description of that portion of the property in which those activities are conducted.
- (3) A statement listing the specific activities which produce the unrelated business taxable income.
- (4) A statement setting forth the amount of income of the organization that is attributable to activities in this state and is exempt from income or franchise taxation and the amount of total income of the organization that is attributable to activities in this state.